

BARRINGTON  
BROOKFIELD  
DOVER  
DURHAM  
FARMINGTON  
LEE  
MADBURY  
MIDDLETON  
MILTON



NEW DURHAM  
NEWMARKET  
NORTHWOOD  
NOTTINGHAM  
ROCHESTER  
ROLLINSFORD  
SOMERSWORTH  
STRAFFORD  
WAKEFIELD

**SRPC Executive Committee Meeting Agenda Revised**  
**October 18, 2019**

***Time: 8:00-9:00 a.m.***

**Conference Room 1, Rochester Community Center  
150 Wakefield Street  
Rochester, NH 03867**

- 1. Welcome/Introductions**
- 2. Presentation: FY 2019 DRAFT Audit: Melanson, Health, & Co, PC (Separate Mailing)**
- 3. Action Items (Motions Required)**
  - a. Approval of the Minutes of September 20, 2019 (**Enclosed**)
  - b. Acceptance of the FY 2019 Draft Audit Report (**Enclosed**)
  - c. Acceptance of Draft September Financials (**Enclosed**)
  - d. Concurrence with September Monthly Minors (**Enclosed**)
  - e. Appointment of E.C. Member (**See Memo**)
  - f. Approval of SIMPLE IRA Employer Contribution for CY2020 (**See Memo**)
- 4. Updates and Discussion**
  - a. Awards, Contracts, and General Business Update (**See Memo**)
  - b. Draft Fiscal Year 2020 Executive Director Organizational Goals (**See Memo**)
  - c. NHARPC Membership/Commissioner Convening (**See Memo**)
- 5. Other Business**
- 6. Adjourn**

Reasonable accommodations for people with disabilities are available upon request. Include a description of the accommodation you will need including as much detail as you can. Also include a way we can contact you if we need more information. Make your request as early as possible; please allow at least 5 days advance notice. Last minute requests will be accepted, but may be impossible to fill. Please call (603) 994-3500 or email [srpc@strafford.org](mailto:srpc@strafford.org).

## Rules of Procedure

### *Strafford Regional Planning Commission Strafford Metropolitan Planning Organization, and Strafford Economic Development District*

#### **Meeting Etiquette**

Be present at the scheduled start of the meeting.

Be respectful of the views of others.

Ensure that only one person talks at a time. Raising your hand to be recognized by the chair or facilitator is good practice.

Do not interrupt others or start talking before someone finishes.

Do not engage in cross talk.

Avoid individual discussions in small groups during the meeting. When one person speaks, others should listen.

Active participation is encouraged from all members.

When speaking, participants should adhere to topics of discussion directly related to agenda items.

When speaking, individuals should be brief and concise when speaking.

The Strafford Regional Planning Commission & Metropolitan Planning Organization holds both public meetings and public hearings.

For public meetings, guests are welcome to observe, but should follow proper meeting etiquette allowing the meeting to proceed uninterrupted. Members of the public who wish to be involved and heard should use venues such as Citizen Forum, Public Hearings, Public Comment Periods, outreach events, seminars, workshops, listening sessions, etc.

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Strafford Regional Planning Commission  
Executive Committee Meeting  
150 Wakefield Street, Conference Room 1A  
Rochester, NH 03867

**DRAFT** Meeting Minutes  
September 20, 2019

**Committee members present:** Chair Victoria Parmele, Northwood; Secretary/Treasurer Tom Crosby, Madbury; Donald Hamann, Rochester; David Landry, Dover; Michael Bobinsky, Somersworth; Vice Chair Peter Nelson, Newmarket

**Staff members present:** Jen Czysz, executive director; Shayna Sylvia, communications and outreach planner; Colin Lentz, senior transportation planner

**Committee members absent:** Marcia Gasses, Dover; Peter Nelson, Vice Chair

**Guests:** Barbara Holstein, Rochester; Rick Michaud, Somersworth

## 1. Welcome/Introductions

The meeting began at 8:02 a.m.

## 2. Action Items

### a. Approval of the Minutes of July 19, 2019

V. Parmele asked for a motion to accept the minutes of the July 19, 2019, Executive Committee meeting. David Landry **MOVED** to accept the minutes. Tom Crosby **SECONDED** the motion, of which all were **IN FAVOR**.

### b. Acceptance of Draft July and August Financials

Jennifer Czysz reviewed the draft July and August financials. There were two months of financial reports to review due to cancellation of the August E.C. meeting.

J. Czysz explained the effects of the three payrolls in the month of August. She noted how the organization saw a small profit in the month of July, and that September's financials will be similar to July's.

J. Czynsz explained that all dues payments have been received from the fourteen participating communities.

J. Czynsz noted how the amount of hours billed to NHDOT in August differed quite drastically between 2018 and 2019. The higher billing in 2018 can be attributed to the amount of staff they were preparing data for the model, and the additional staffer who was on payroll. She elaborated on the NHDOT August billing and shared that the organization is on target with billing.

V. Parmele noticed the amount of staff presentations in August noted on the dashboard.

M. Bobinsky asked for details on the NH North Coast rail meeting. J. Czynsz responded that the meeting was about planned rail projects in Rochester. It was a collaborative meeting allowing for discussion of future rail needs.

J. Czynsz shared that the Economic Development Agency (EDA) grant is now in place and that hours were billed to the contract in August. She added that very little was billed to the Brownfields grant over the summer as there is only a small amount of funding left. The new Brownfield grants will be in place on October 1.

V. Parmele asked for clarification on what a Brightfield is. A brightfield is a former brownfields site that has been converted to host solar. J. Czynsz updated the committee on the Brightfields conference she attended.

T. Crosby **MOVED** to accept the draft July and August financials. Don Hamann **SECONDED** the motion, of which all were **IN FAVOR**.

### **c. Concurrence with September Monthly Minors**

C. Lentz reviewed the monthly minors. He explained changes in preliminary engineering funding to add a dynamic message sign on US 4, as part of the project to signalize the intersection of the US 4 westbound off ramp with NH 108.

C. Lentz reviewed funding adjustments for other statewide programmatics including the Highway Safety Improvement Program (HSIP). This did not include any funding changes for road safety audit child projects in Barrington, Farmington, or Rochester. C. Lentz gave a brief summary of NHDOT's road safety audit program, sharing that the deadline to submit for this year's program is December 1. He added that projects must be focused around an unsafe intersection, which must have crash report data to support that the intersection is unsafe.

M. Bobinsky shared that the City of Somersworth has safety concerns with Old Rochester and Blackwater Road and that this issue will be discussed at the Somersworth City Council meeting in October. M. Bobinsky inquired as to whether C. Lentz would be able to attend. He will attend the meeting.

D. Landry, asked what Commissioners should do with the information about the road safety audit program, (i.e. should they go back to their community and ask for unsafe intersection recommendations, or is SRPC going to reach out to planners/city managers). C. Lentz explained that he does his own data assessment, but that he has also received input from communities as well. He

explained his partnership with local police departments due to the need for crash data. He added that an intersection must have had at least one fatal accident or severe crash to be considered.

C. Lentz explained other considerations that go into place when submitting intersections. He elaborated on the steps that take place if an intersection is chosen. The funding through this program is federal, and if chosen will help to mitigate safety issues.

V. Parmele asked if there is time before December to advocate for a project. C. Lentz explained that he has already talked with the Town of Northwood about some concerns and about getting crash data from the police. D. Hamann mentioned Tebbetts and Old Rochester Road as an unsafe intersection.

C. Lentz said that he will send out a one pager on the road safety audits

M. Bobinsky **MOVED** to concur with the June Monthly Minors. D. Hamann **SECONDED** the motion, of which all were **IN FAVOR**.

#### **d. FY2021 Dues Recommendation to SRPC Commission**

J. Czysz reviewed the FY 2021 Dues rates. She explained the methodology used to calculate the dues.

J. Czysz noted that there may be a new dues paying community in fiscal year 2021. She noted which communities don't pay dues.

M. Bobinsky asked for clarification on the dues calculation. A discussion ensued concerning calculating the dues rates

D. Landry asked about value of SRPC services and how to show that. S. Sylvia said that monetary values are reflected in the annual town reports produced by SRPC for regional municipalities.

T. Crosby **MOVED** to recommend the FY2020 Dues to the full commission. M. Bobinsky **SECONDED** the motion, of which all were **IN FAVOR**.

#### **e. Authorization of Certificate to Vote**

J. Czysz reviewed the Certificate of Vote. This is the organization's contract authorization form.

J. Czysz explained that this should be authorized annually, similar to how other regional planning commissions do it. It was decided that this form will be on the agenda to be authorized every June.

M. Bobinsky noted that the E.C. is still open to hearing about contracts that are an outlier or significantly important, prior to authorization. A discussion ensued about having a policy where a contract over a certain dollar amount is reviewed by E.C. versus allowing this to be at the Executive Director's discretion.

D. Landry **MOVED** to authorize the certificate of Vote. M. Bobinsky **SECONDED** the motion, of which all were **IN FAVOR**.

### 3. Updates

#### a. FY 2019 Year End Financials

J. Czynsz shared that the auditor will be presenting at the October E.C. meeting. She gave a quick update on the fiscal year end, explaining that the auditor suggested a few June payments that were supposed to be made in July be moved to the current fiscal year. M. Bobinsky asked which audit firm SRPC uses. J. Czynsz answered, Melanson, Health, & Co.

J. Czynsz reviewed SRPC's pending applications. She added that the organization can't really take on additional projects currently without having to add staff. She shared that the grant and proposal queue would begin again in the winter.

J. Czynsz updated members about scoping meetings for Dover and Durham coastal resilience grants, the EDA grant, the Dover Recreation Master Plan Chapter, and sub-consulting on Farmington's master plan.

She shared that the indirect rate is currently slightly lower than normal.

J. Czynsz reminded members that GIS Planner Marica Moreno Baez left, and that Jackson Rand was recently hired. She added that summer data collection intern, Stephen Geis, has agreed to stay on in the fall and how he has done a phenomenal job supporting SRPC's GIS work.

#### b. Draft Fiscal Year 2020 Executive Director Organizational Goals

J. Czynsz reviewed her draft goals. These include finishing the strategic plan, strengthening participation, and keeping strong connections with regional municipalities.

V. Parmele suggested meeting with planning boards.

### 4. Other Business

There was no other business.

### 5. Adjourn

M. Bobinsky **MOVED** to adjourn the meeting. D. Hamann **SECONDED** the motion, of which all were **IN FAVOR**.

The meeting adjourned at 9:05 a.m.

Minutes Respectfully Submitted by  
Shayna Sylvia  
Communications and Outreach Planner

Minutes approved on \_\_\_\_\_

By: \_\_\_\_\_  
Victoria Parmele, Chair – SRPC Executive  
Committee

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STRAFFORD  
WAKEFIELD

**DATE:** October 15, 2019  
**TO:** Executive Committee Members  
**FROM:** Jen Czysz, Executive Director  
**RE:** Director's Report for the October 2019 Meeting

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The following notes correspond to individual agenda items for discussion.

**3b. Acceptance of the FY2019 Draft Audit**

The audit report will be circulated by email along with the updated meeting packet. Staff from Melanson Heath will present findings at the October meeting. During fiscal year 2019 SRPC's federal funding fell below the threshold for a single audit, thus this year's reports include only the draft financial statements and governance letter. Once all questions are answered, the Committee should vote to accept the draft audit.

**3c. Acceptance of Draft September Financials**

*Balance Sheet:* Bank balances are up slightly from last month and significantly in comparison to last year. This is largely attributable to improved cash flow and timing of accounts receivable. Overall net assets remain slightly lower than this time last year; this may be partially attributable to last year's net loss.

*Aging Summary:* Most all receivables are current within 30 days. Many of the expenses that were overdue by 31+ days at the end of September have been received in the first half of October. Reminders have been sent to any other outstanding payments.

*Profit and Loss:* September saw a \$2,552 profit and there was \$3,100 of reimbursable expenses incurred in September as the new Brownfields grant allowed for contract expenses in advance of the October 1 start date. This additional revenue will be booked in October. Staffing differences are a key distinguishing factor within the month to month differences. As of the end of September 2019, the Brownfields grant is completely expended whereas EDA is now fully up and running. DOT invoicing is again lower than last year when nearly all office staff were working on various components of the transportation model data development, driving up revenues on that project compared to this year where there were fewer staff hours dedicated to transportation. The FY2020 net loss has further decreased, continuing to absorb the third payroll in August.

**3e. Appointment of E.C. Member**

With Marcia Gasses' recent resignation to the Executive Committee we have one open member seat and two open alternate seats. The Executive Committee has the authority to nominate and appoint members to fill vacancies between elections at annual meetings. Barbara Holstein has expressed interest in serving on the Executive Committee.

**3f. Approval of SIMPLE IRA Employer Contribution for CY2020**

Strafford RPC has offered a Simple IRA retirement plan option since 2000. The plan has been unchanged since it was amended and restated in 2004. Retirement benefits are available to SRPC employees who earn at least \$5,000 a year. SRPC offers a matching contribution equal to each employee’s contribution up to a limit of 3% of their annual compensation. Each year the executive committee is asked to approve the contribution limit, before completion of the annual Participant Notice that must be distributed to all eligible employees by October 31, 2019.

**4a. Awards, Contracts and General Business Update**

With the passage of a state budget, any prior restrictions on allowable contract drawdowns have been lifted. This primarily impacted Targeted Block Grant and DOT.

*Awards and Contracts:*

Recently finalized new contracts include:

- There have been no changes since the September meeting

Awarded but still pending contracts for FY 2020 include:

- Durham Groundwater Model (final application submitted to DES)
- Durham Coastal Resilience Grant (Master Plan Chapter)
- Dover Coastal Resilience Grant (Complete Streets, Tree Inventory, & Stormwater demo.)

Pending Grant Applications and Municipal Contracts include:

- Milton Zoning Ordinance Updates

*Dues:* Dues expenditures to date are summarized below.

<b>July – September Year to Date (accrual based)</b>	
<b>Income:</b>	
Billable Mapping Services	\$0.00
FY20 Dues Paid	\$28,969.00
<b>Total Income</b>	<b>\$28,969.00</b>

<b>Expenses:</b>	
Planning Salaries	\$2,476.60
Dues and Subscriptions	\$28.17
Office Software	\$0.00
Travel	\$32.48
Meeting Expense	\$98.32
Office Expense	\$33.74
Finance Charge	\$0.00
Accounting	\$0.00
Mapping Supplies	\$0.00
Mapping Salaries	\$0.00
Indirect	\$3,170.05
<b>Total SRPC Expenses</b>	<b>\$7,529.44</b>

<b>Cash Match:</b>	
UPWP	\$11,258.75
Level of Traffic Stress Analysis	\$1,887.26
EDA	\$1,518.20
<b>Total Cash Match</b>	<b>\$14,664.21</b>

<b>Contract Overages:</b>	
Farmington Tax Maps 2019	\$447.45
EPA Brownfields 2015-2018	\$24.66
<b>Total Contract Overages</b>	<b>\$472.11</b>

<b>Total Expenses</b>	<b>\$22,665.76</b>
<b>Annual Dues Remaining</b>	<b>\$6,303.24</b>

*Indirect Rate:* SRPC’s approved indirect rate (fringe benefits, plus overhead) for FY 2020 is 128% as approved by NH DOT. SRPC has a negotiated predetermined rate, meaning there is no requirement to “settle up” at the end of the fiscal year, nor an opportunity to be reimburse if we exceed our approved



rate. As of the end of September, the rate is currently at 119%. This will increase as budgeted IT expenditures are incurred, and a vehicle lease is established.

#### **4b. Draft Fiscal Year 2020 Executive Director Organizational Goals**

Draft goals have been updated to reflect conversation at the September E.C. meeting and build off of the FY2019 goals. **Committee members are requested to submit any edits or recommendations prior to the meeting** to enable the committee to vote on the final draft at the October meeting.

- Complete the SRPC strategic plan and begin to implement priority areas for organizational growth and direction over the next couple years.
- Continue to build relationships with municipalities and allied organization in the region.
  - Schedule and complete a second round of annual check in meetings with each community's Board of Selectmen, Town/City Council, and/or Planning Board.
  - Encourage commissioners to attend the annual check in meetings.
  - Develop a listing of local and regional "wish list" project to reference when monitoring grant funding.
- Strengthen participation of and better define the role of SRPC commissioners and executive committee members.
  - Engage commissioners as the direct liaison between communities and the organization.
  - Schedule annual community check in meetings in coordination with commissioners.
  - Invite commissioners to participate in local outreach events.
  - Develop opportunities to engage commissioners and committee members in all modes of governance ([generative, strategic and fiduciary](#)).
- Complete the IT Plan for the organization and begin to implement priority initiatives such as:
  - Improvements to the SRPC website and/or complete site redesign.
  - Enhancements to online map features and interoperability with state (DOT) systems/databases.
  - Updated IT services contract (due to go out to bid).
  - Replace the office phone system

#### **4c. NHARPC Membership/Commissioner Convening**

SRPC also has a vacancy for one new representative to the NH Association of Regional Planning Commissions. Don Hamann currently represents SRPC and Victoria Parmele serves as an alternate.

Additionally, on Thursday 10/17/2019 NHARPC is holding its annual commissioner convening. Those in attendance, time permitting, are encouraged to share their thoughts at Friday's E.C. meeting.



# SRPC FY 2019 Dashboard - September

For the October 18, 2019 Executive Committee Meeting

August 31, 2019	
FSB Checking Beginning Balance	\$86,228.72
Deposits	\$81,147.67
Payments	-\$70,606.05
Uncleared Transactions	-\$2,249.28
<b>FSB Checking Ending Balance</b>	<b>\$94,521.06</b>

Accounts Receivable	<b>\$68,877.12</b>
FSB Savings Account	<b>\$16,086.99</b>

OVERSIGHT ACTIVITIES	
Line of Credit Activated?	No; extended to 12/31/2019
Audit Status	Draft Complete

BUDGET NARRATIVE	
<b>Federal Savings Bank Balance/Case on hand:</b>	We continue to have adequate cash on hand to meet monthly expenses
<b>Payables and Receivables</b>	Remains current to be paid/received within 30 to 60 days
<b>FY19 Working Budget:</b>	No changes

FUNDING SOURCES - WORKING BUDGET	
Due, Interest & Reimbursement	\$116,476
Metropolitan Planning Organization	\$513,737
State Agencies	\$112,555
Municipal & Nonprofit Agreements	\$131,901
Economic Development District	\$149,568
<b>Total Revenue</b>	<b>\$1,024,237</b>
<b>Pending Grant Applications</b>	<b>\$66,493</b>

EXPENSES - WORKING BUDGET	
Personnel	\$657,059
Equipment	\$34,485
Communications	\$14,990
Fixed Expenses	\$46,156
Miscellaneous Expenses	\$31,765
Contracted Work	\$194,341
<b>Total Expenses</b>	<b>\$978,796</b>

## STAFF PRESENTATIONS - ACTIVITIES SEPT./OCT.

SEDC Brownfields RLF Application Debrief (James)  
 Brownfields QEP Interview Prep Meeting (James, Jen)  
 Brownfields QEP Interviews (James, Jen)  
 Economic Development Brownbag Lunch (Jen)  
 Prince's Garage Brownfields Meeting (Jen)  
 Housing and the Economy Conference (Jen, James)  
 Pathways to Play Presentation to Funders (Jen, Nancy, Jackson)  
 Pathways to Play Meeting with City of Somersworth Staff (Nancy, Jackson)  
 NH State-Wide Inventory of Source Water Contamination Threats Kick-Off Meeting (Jackson)  
 New Durham Planning Board Meeting (Jackson)  
 Farmington Master Plan Meeting (Kyle, Jackson)  
 SADES RSMS Training (Stef)  
 Hard Road to Travel workshop (Stef)  
 NHMA Land Use Law Conference (Stef)  
 LTS (Rachel, Colin)  
 NH Crash Data Improvement Program (Rachel)  
 Somersworth Farm to school (Nancy)  
 Public Health Networking Meeting (Nancy)  
 Meeting with Manypenny Architect (Nancy, Jen)  
 Recreation Master Plan Outreach (Nancy, Shayna, Colin, Kyle) x 2  
 Recreation Steering Committee Meeting (Shayna, Kyle, Nancy) x 2  
 Explore Moose Mountains (Shayna) x2  
 SB43 Study Commission Meetings (Jen) x4  
 COAST Annual Meeting (Colin, Jen)  
 EPA Debrief on Environmental Justice Grant (Jen, Nancy)  
 HB495 Drinking Water Commission Meeting (Jen)  
 GACIT Hearings (Colin, Jen)  
 NHARPC Commissioner Convening (Jen)  
 Climate Resilience Grant Scoping Meetings (Kyle) x 2  
 Full CAW Meetings (Kyle) x 4  
 SRPC Commissioners Meeting (Kyle, Shayna, Jen, Nancy, James)  
 Coastal Management Fellowship Advisory Team Meeting (Kyle)  
 Newmarket Planning Board Meeting (Kyle)  
 Farmington Conservation Commission Meeting (Kyle)  
 NHPA Executive Committee Meeting (Kyle)  
 Lamprey River Advisory Committee Meeting (Kyle)  
 Farmington Road Safety Audit meeting (Colin)  
 NH Coastal Flood Risk workshop (Colin, Kyle)  
 Safety Audit meetings (Colin) x 3  
 JLUS technical workgroup meeting (Colin)  
 Rochester Census meeting (Colin, James, Rachel)  
 ACT Executive Committee meeting (Colin)  
 HSIP Committee (Colin)  
 PFPNH (Colin, Rachel)  
 COAST Policy Committee meeting (Colin)

## WEB AND SOCIAL MEDIA STATISTICS



### Stafford.org

Sessions 636(-86)  
 Users 497(-47)



### Constant Contact

Subscribers 802 (-8)  
 Avg. Open Rate 32% (+1)



### Facebook

Posts 13 (-3)  
 Reach 1324 (-1173)  
 Engagement 135 (-65)



### Twitter

Tweets 4 (-7)  
 Profile Visits 15 (-7)  
 Impressions 1590 (+649)  
 Followers 273(+1)  
 Mentions 2 (+1)



### Map Geo

Total Visits 987(-132)  
 Unique Visitors 600(-18)





**Strafford Regional Planning Commission**  
**Balance Sheet**  
**As of September 30, 2019**

	Sep 30, 19	Sep 30, 18	\$ Change
<b>ASSETS</b>			
<b>Current Assets</b>			
<b>Checking/Savings</b>			
FSB Checking	97,785.25	26,921.12	70,864.13
FSB Savings	16,086.99	16,038.87	48.12
<b>Total Checking/Savings</b>	113,872.24	42,959.99	70,912.25 <sup>1</sup>
<b>Accounts Receivable</b>			
Accounts Receivable	68,877.12	149,377.35	-80,500.23
<b>Total Accounts Receivable</b>	68,877.12	149,377.35	-80,500.23
<b>Other Current Assets</b>			
<b>Prepaid Expenses</b>			
Prepaid Dues and Subscriptions	1,795.57	2,809.10	-1,013.53 <sup>2</sup>
Prepaid training	600.00	600.00	0.00
<b>Total Prepaid Expenses</b>	2,395.57	3,409.10	-1,013.53
Prepaid software support	2,888.13	665.96	2,222.17 <sup>3</sup>
Undeposited Funds	2,456.42	0.00	2,456.42 <sup>4</sup>
<b>Total Other Current Assets</b>	7,740.12	4,075.06	3,665.06
<b>Total Current Assets</b>	190,489.48	196,412.40	-5,922.92
<b>Fixed Assets</b>			
<b>Property and Equipment</b>			
Accumulated Depreciation	-19,098.48	-30,383.48	11,285.00
<b>Equipment Purchase</b>			
Canon iPF760 Plotter	3,353.04	3,353.04	0.00
Lenova Think Server	3,983.04	3,983.04	0.00
Xerox Workcentre 7545P	0.00	11,285.00	-11,285.00
Equipment Purchase - Other	11,762.40	11,762.40	0.00
<b>Total Equipment Purchase</b>	19,098.48	30,383.48	-11,285.00 <sup>5</sup>
<b>Total Property and Equipment</b>	0.00	0.00	0.00
<b>Total Fixed Assets</b>	0.00	0.00	0.00
<b>TOTAL ASSETS</b>	<b>190,489.48</b>	<b>196,412.40</b>	<b>-5,922.92</b>
<b>LIABILITIES &amp; EQUITY</b>			
<b>Liabilities</b>			
<b>Current Liabilities</b>			
<b>Credit Cards</b>			
FSB Credit Card	197.05	4,655.87	-4,458.82 <sup>6</sup>

**Strafford Regional Planning Commission**  
**Balance Sheet**  
**As of September 30, 2019**

	Sep 30, 19	Sep 30, 18	\$ Change
Total Credit Cards	197.05	4,655.87	-4,458.82
<b>Other Current Liabilities</b>			
Benefits payable			
Simple IRA payable	48.00	48.00	0.00
<b>Total Benefits payable</b>	48.00	48.00	0.00
Contract Revenue In Advance	13,510.24	7,000.00	6,510.24 <sup>7</sup>
FY19 Dues in Advance	0.00	87,786.54	-87,786.54
FY20 Dues in Advance	86,907.06	0.00	86,907.06
<b>Payroll Liabilities</b>			
FUTA	30.41	30.41	0.00
Social Security Payable	-0.02	-0.02	0.00
Payroll Liabilities - Other	2,609.75	3,384.20	-774.45
<b>Total Payroll Liabilities</b>	2,640.14	3,414.59	-774.45
<b>Total Other Current Liabilities</b>	103,105.44	98,249.13	4,856.31
<b>Total Current Liabilities</b>	103,302.49	102,905.00	397.49
<b>Long Term Liabilities</b>			
Accrued expenses			
Accrued Payroll	21,136.80	21,569.67	-432.87
Accrued Vacation	22,216.21	17,888.47	4,327.74
Annual Audit Accrual	12,537.50	5,166.25	7,371.25
<b>Total Accrued expenses</b>	55,890.51	44,624.39	11,266.12 <sup>8</sup>
<b>Total Long Term Liabilities</b>	55,890.51	44,624.39	11,266.12
<b>Total Liabilities</b>	159,193.00	147,529.39	11,663.61
<b>Equity</b>			
Retained Earnings	45,213.16	61,577.63	-16,364.47 <sup>9</sup>
Net Income	-13,916.68	-12,694.62	-1,222.06
<b>Total Equity</b>	31,296.48	48,883.01	-17,586.53
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>190,489.48</b>	<b>196,412.40</b>	<b>-5,922.92</b>

*Juc*  
10/15/2019

**Strafford Regional Planning Commission**  
**Balance Sheet**  
**As of September 30, 2019**

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1. 1. Cash Position is stronger in current fiscal year due to reduced Accounts Receivable with quicker turnover and volume of prepaid contracts

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2. Prepaid Dues: Timing of NHARPC and Czysz APA renewal billings. NHARPC was just received in Sept in current year, and was received in July in the prior fiscal year. Czysz APA was paid in September in previous year, and will post to October financials in current fiscal year.

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3. Prepaid Software: Majority of the increase is due to full payment of ESRI ArcGIS licenses in the current fiscal year. SRPC made monthly payments with a hefty finance fee in the previous fiscal year.

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4. Undeposited Funds: This amount was deposited in October.

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5. Accumulated Depreciation and Equipment: Removal of old copier from the financial statements.

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6. FSB Credit Card: Notable charges in previous fiscal year: \$3,000 TransCAD training, costs associated with attendance and travel to AMPO conference

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7. Contract Revenue in Advance: Funds remaining in current fiscal year - Barrington Master Plan \$1,750, NHCHF \$6,750, Rochester Sidewalk Assessment \$5,000

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8. Accrued Expenses: Adjusted at year and based on differences between when time is worked and paid, amount of accrued vacation for all employees, and current audit charges per contract

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9. Retained Earnings: Cumulative posting of net income from all prior years.

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**Strafford Regional Planning Commission**  
**A/R Aging Summary**  
 As of September 30, 2019

	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
2000 LTA (Local Technical Assistance)	0.00	0.00	0.00	0.00	0.00	0.00
2500 MapGeo						
2506 MapGeo Lee	0.00	0.00	0.00	0.00	1,000.00 <sup>1</sup>	1,000.00
<b>Total 2500 MapGeo</b>	0.00	0.00	0.00	0.00	1,000.00	1,000.00
3300 City of Dover Master Plan	3,972.58	0.00	0.00	0.00	0.00	3,972.58
3400 Town of Durham						
3402 Wagon Hill Living Shoreline	2,184.62	658.75	0.00	0.00	0.00	2,843.37 <sup>2</sup>
<b>Total 3400 Town of Durham</b>	2,184.62	658.75	0.00	0.00	0.00	2,843.37
3500 Town of Farmington						
3501 FAR Circuit Rider	3,266.00	3,767.30 <sup>3</sup>	0.00	0.00	0.00	7,033.30
3502 FAR Tax Map 18-19	0.00	0.00	0.00	2,587.50 <sup>4</sup>	0.00	2,587.50
<b>Total 3500 Town of Farmington</b>	3,266.00	3,767.30	0.00	2,587.50	0.00	9,620.80
4100 Town of Newmarket						
4102 NKT CY19 Tax Map	0.00	605.00	0.00	0.00	0.00	605.00
<b>Total 4100 Town of Newmarket</b>	0.00	605.00	0.00	0.00	0.00	605.00
4200 Town of Northwood						
4201 NOR Circuit Rider	1,564.44	2,527.25 <sup>5</sup>	0.00	0.00	0.00	4,091.69
<b>Total 4200 Town of Northwood</b>	1,564.44	2,527.25	0.00	0.00	0.00	4,091.69
4300 Town of Nottingham						
4301 NOT Circuit Rider	2,348.50	2,836.70 <sup>6</sup>	0.00	0.00	0.00	5,185.20
<b>Total 4300 Town of Nottingham</b>	2,348.50	2,836.70	0.00	0.00	0.00	5,185.20
5050 Rockingham Planning Commission						
5051 RPC Communication Services	30.21	0.00	0.00	0.00	0.00	30.21
<b>Total 5050 Rockingham Planning Commission</b>	30.21	0.00	0.00	0.00	0.00	30.21
5200 UNH Climate in the Classroom	459.09	0.00	0.00	0.00	0.00	459.09
5310 Lamprey River LAC	0.00	0.00	0.00	0.00	0.00	0.00
5500 Mapping Projects						
5511 Karen Gould	0.00	0.00	0.00	0.00	165.00 <sup>7</sup>	165.00
<b>Total 5500 Mapping Projects</b>	0.00	0.00	0.00	0.00	165.00	165.00
6100 NH DES						
6100.000 Coastal 2020	2,303.89	1,363.90	0.00	0.00	0.00	3,667.79 <sup>8</sup>
<b>Total 6100 NH DES</b>	2,303.89	1,363.90	0.00	0.00	0.00	3,667.79
7000 ECONOMIC DEVELOPMENT ADMINISTRATION	5,077.11	0.00	0.00	0.00	0.00	5,077.11
7100 EPA						
7100.000 Brownfields 2015-2018	1,344.24	0.00	0.00	0.00	0.00	1,344.24
<b>Total 7100 EPA</b>	1,344.24	0.00	0.00	0.00	0.00	1,344.24



**Strafford Regional Planning Commission  
A/R Aging Summary  
As of September 30, 2019**

	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
<b>8000 DOT UPWP 20_21</b>						
8000.402.1 ROC Sidewalk Assessment	0.00	0.00	0.00	0.00	0.00	0.00
8000 DOT UPWP 20_21 - Other	28,610.76	0.00	0.00	0.00	0.00	28,610.76
<b>Total 8000 DOT UPWP 20_21</b>	28,610.76	0.00	0.00	0.00	0.00	28,610.76
<b>8100 RPC LTS - Traffic Stress Pilot</b>	818.70	1,385.58	0.00	0.00	0.00	2,204.28
<b>DOT_UPWP 2010-2011</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL</b>	<b>51,980.14</b>	<b>13,144.48</b>	<b>0.00</b>	<b>2,587.50</b>	<b>1,165.00</b>	<b>68,877.12</b>

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*10/15/19*

**Strafford Regional Planning Commission**  
**A/R Aging Summary**  
As of September 30, 2019

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1. Lee MapGeo was paid and deposited in October
2. Durham Living Shoreline: I have resent the August and September invoices to Shannon Shaw in the hopes that they will get processed faster. I was sending them to Mike Lynch.
3. Farmington Circuit Rider: Paid and deposited in October.
4. Farmington Tax Map Updates: The total not to exceed amount was billed in July. I have resent the invoice to Arthur Capello with a friendly reminder. I know that the final maps were printed, laminated, and delivered a few weeks ago.
5. Northwood: Paid and deposited in October.
6. Nottingham: Paid and deposited in October.
7. Karen Gould: I keep sending a statement each month, and she has been paying approximately \$20 per month upon receipt of the statement.
8. Coastal: Kirsten Howard has submitted both invoices for payment as of 10/15/19. Due to the delays with continuing resolution, DES had to delay processing invoices.
9. LTS: Paid and deposited in October.

**Strafford Regional Planning Commission**  
**Profit & Loss**  
**September 2019**

	Sep 19	Sep 18	\$ Change
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
SRPC Membership Dues	9,656.34	9,754.07	-97.73 1
<b>SRPC Revenue</b>			
Municipal and NonProfit Revenue			
DOV Recreation MP Chapter	3,972.58	0.00	3,972.58
DUR Wagon Hill Living Shoreline	2,184.62	0.00	2,184.62
FAR Circuit Rider	3,266.00	0.00	3,266.00
MapGeo Subscriptions	0.00	1,334.00	-1,334.00
NDU GIS Buildout Analysis	0.00	927.76	-927.76
NHCHF Pathways to Play	3,098.28	0.00	3,098.28
Northwood Planning Services	1,564.44	3,056.27	-1,491.83
NOT Circuit Rider	2,348.50	0.00	2,348.50
Nottingham RSMS	0.00	350.00	-350.00
UNH Lamprey River	459.09	0.00	459.09
Municipal and NonProfit Revenue - Other	30.21	0.00	30.21 2
<b>Total Municipal and NonProfit Revenue</b>	<b>16,923.72</b>	<b>5,668.03</b>	<b>11,255.69</b>
<b>Total SRPC Revenue</b>	<b>16,923.72</b>	<b>5,668.03</b>	<b>11,255.69</b>
<b>Economic Development Revenue</b>			
EDD Partnership Planning	8,560.39	0.00	8,560.39
EPA Brownfields	1,368.90	10,326.20	-8,957.30 3
<b>Total Economic Development Revenue</b>	<b>9,929.29</b>	<b>10,326.20</b>	<b>-396.91</b>
<b>State Award Revenue</b>			
NHDES			
Coastal 2019	2,303.89	0.00	2,303.89
Lee Floodplain Mapping	0.00	6,603.75	-6,603.75
<b>Total NHDES</b>	<b>2,303.89</b>	<b>6,603.75</b>	<b>-4,299.86</b>
OEP Targeted Block	0.00	3,716.92	-3,716.92
<b>Total State Award Revenue</b>	<b>2,303.89</b>	<b>10,320.67</b>	<b>-8,016.78 4</b>
<b>MPO Revenue</b>			
FHWA MultiModal Pilot (Bike LTS)	1,023.37	0.00	1,023.37
NH DOT			
UPWP	31,789.73	50,294.07	-18,504.34
<b>Total NH DOT</b>	<b>31,789.73</b>	<b>50,294.07</b>	<b>-18,504.34</b>
<b>Total MPO Revenue</b>	<b>32,813.10</b>	<b>50,294.07</b>	<b>-17,480.97</b>
<b>Contra Income Cash Match</b>			
DOT Cash Match			
402.1 ROC Match	-381.34	0.00	-381.34
DOT Cash Match - Other	-2,797.63	-5,029.41	2,231.78
<b>Total DOT Cash Match</b>	<b>-3,178.97</b>	<b>-5,029.41</b>	<b>1,850.44</b>
EDD Cash Match	-1,088.17	0.00	-1,088.17
RPC LTS Cash Match	-204.67	0.00	-204.67

**Strafford Regional Planning Commission**  
**Profit & Loss**  
**September 2019**

	Sep 19	Sep 18	\$ Change
Total Contra Income Cash Match	-4,471.81	-5,029.41	557.60
Contra Income InKind/Soft Match			
In-Kind EDD Match	-2,395.11	0.00	-2,395.11
Total Contra Income InKind/Soft Match	-2,395.11	0.00	-2,395.11
Contract Overage	-24.66	-25.00	0.34
Total Income	64,734.76	81,308.63	-16,573.87
Gross Profit	64,734.76	81,308.63	-16,573.87
Expense			
Personnel Expenses			
Salary and Wages	37,613.36	43,975.04	-6,361.68 <b>5</b>
Payroll Expenses			
Dental insurance expense	284.76	278.34	6.42
Health Insurance expense	4,256.60	4,057.78	198.82
Life Insurance expense	81.00	89.00	-8.00
LTD Insurance expense	42.64	47.64	-5.00
STD insurance expense	122.31	160.71	-38.40
Payroll Processing Fees	174.00	180.50	-6.50
Pension expense	1,081.83	1,247.26	-165.43
Unemployment expense	276.09	240.25	35.84
Workers Compensation	0.00	145.34	-145.34
Payroll Taxes			
Medicare Expense	539.06	620.97	-81.91
Social Security expense	2,304.96	2,655.20	-350.24
Payroll Taxes - Other	0.03	-0.02	0.05
Total Payroll Taxes	2,844.05	3,276.15	-432.10
Total Payroll Expenses	9,163.28	9,722.97	-559.69
Dues and Subscriptions	344.08	396.54	-52.46
Staff Training and Seminars	285.00	3,225.00	-2,940.00 <b>6</b>
Total Personnel Expenses	47,405.72	57,319.55	-9,913.83
Equipment expense			
Copier Maintenance Contract	319.85	412.64	-92.79
Office furniture			
Computer equipment	2,370.00	0.00	2,370.00 <b>7</b>
Total Office furniture	2,370.00	0.00	2,370.00
Software expense			
ArcInfo/View software	425.00	532.00	-107.00
Office Software			
Adobe In Design	73.98	139.90	-65.92
Anti-virus software	0.00	34.38	-34.38
Constant Contact	40.50	0.00	40.50
Microsoft Office 365	125.00	0.00	125.00
Office operating software	0.00	4,000.00	-4,000.00 <b>8</b>

**Strafford Regional Planning Commission**  
**Profit & Loss**  
**September 2019**

	Sep 19	Sep 18	\$ Change
<b>Total Office Software</b>	239.48	4,174.28	-3,934.80
Prezi	0.00	13.25	-13.25
<b>Total Software expense</b>	664.48	4,719.53	-4,055.05
<b>Traffic Count Expenses</b>			
Traffic counting supplies	0.00	54.66	-54.66
<b>Total Traffic Count Expenses</b>	0.00	54.66	-54.66
<b>Total Equipment expense</b>	3,354.33	5,186.83	-1,832.50
<b>Fixed Expenses</b>			
<b>Insurance</b>			
Liability Insurance	458.84	420.92	37.92
<b>Total Insurance</b>	458.84	420.92	37.92
Rent	2,500.00	2,500.00	0.00
<b>Total Fixed Expenses</b>	2,958.84	2,920.92	37.92
<b>Communications</b>			
Postage and Delivery	17.99	15.99	2.00
Telephone			
Internet Communication Expense	0.00	114.00	-114.00
Telephone - Other	0.00	177.12	-177.12
<b>Total Telephone</b>	0.00	291.12	-291.12
Telephone and Internet	377.16	0.00	377.16
<b>Total Communications</b>	395.15	307.11	88.04
<b>Administrative</b>			
Meetings Expense	0.00	50.00	-50.00
Office Expense	41.96	104.62	-62.66
<b>Office Supplies</b>			
Plotter Ink and Supplies	394.52	0.00	394.52
Office Supplies - Other	9.99	60.22	-50.23
<b>Total Office Supplies</b>	404.51	60.22	344.29
Printing and Reproduction	944.06	0.00	944.06
<b>Professional Fees</b>			
Accounting, Audit	902.50	888.75	13.75
<b>Total Professional Fees</b>	902.50	888.75	13.75
<b>Travel &amp; Ent</b>			
Tolls & Parking	9.25	0.00	9.25
Travel	1,352.61	1,825.35	-472.74
<b>Total Travel &amp; Ent</b>	1,361.86	1,825.35	-463.49
<b>Total Administrative</b>	3,654.89	2,928.94	725.95
<b>Contract Labor</b>			

**Strafford Regional Planning Commission**  
**Profit & Loss**  
**September 2019**

	Sep 19	Sep 18	\$ Change
Financial Services	3,437.50	3,675.00	-237.50
IT and Network support	270.00	270.00	0.00
Pass Through Expense			
Consulting Engineering Services	0.00	7,949.19	-7,949.19
EPA Brownfields Consultants	734.68	0.00	734.68
<b>Total Pass Through Expense</b>	<b>734.68</b>	<b>7,949.19</b>	<b>-7,214.51</b>
Website maintenance and updates	3.90	3.90	0.00
<b>Total Contract Labor</b>	<b>4,446.08</b>	<b>11,898.09</b>	<b>-7,452.01</b>
<b>Total Expense</b>	<b>62,215.01</b>	<b>80,561.44</b>	<b>-18,346.43</b>
<b>Net Ordinary Income</b>	<b>2,519.75</b>	<b>747.19</b>	<b>1,772.56</b>
<b>Other Income/Expense</b>			
Other Income			
Interest Income	32.37	27.43	4.94
<b>Total Other Income</b>	<b>32.37</b>	<b>27.43</b>	<b>4.94</b>
<b>Net Other Income</b>	<b>32.37</b>	<b>27.43</b>	<b>4.94</b>
<b>Net Income</b>	<b>2,552.12</b>	<b>774.62</b>	<b>1,777.50</b>

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10/15/19

**Strafford Regional Planning Commission**  
**Profit & Loss**  
**September 2019**

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1. Dues: In the prior fiscal year SRPC had 3 communities that did not pay dues (BRK, MIL, NOT). This fiscal year, Lee declined to pay dues.
2. Other Municipal: Communication Services to Rockingham Planning Commission.
3. EPA Brownfields: The contract end date is 9/30/19 and all funding has been spent.
4. State Award Revenue: Kyle is working to get the Local Source Water and PRB projects up and running.
5. Salaries: Prior year included costs for Editor. Current fiscal year, turnover in GIS Planner position.
6. Training: Prior year training included \$3,000 TransCAD training (3 employees attended). Nobody attended this training in the current fiscal year.
7. Computer Equipment: Two desktop towers were purchased in the current fiscal year.
8. Office Operating Software: Prior year included MapGeo subscription. For the current fiscal year, the billing period was changed to Jul-Jun billing cycle.
9. Printing and Reproduction: Current fiscal year cost is for annual reports, which was approximately \$100 less than the previous fiscal year printing of the annual reports. The annual report printing costs were paid in November in the prior fiscal year.
10. Pass Through Expenses: Lee Floodplain consultant utilization concluded at the end of June, EPA Brownfields contract end date is 9/30/19.

**Strafford Regional Planning Commission**  
**Income by Customer**  
**September 2019**

Date	Name	Memo	Amount
<b>2000 LTA (Local Technical Assistance)</b>			
09/01/2019	2000 LTA (Local...	Dues 115876.06, LESS NOT, MIL, LEE, BRK=115876.06=9656.34 (Aug-Jun)	9,656.34
Total 2000 LTA (Local Technical Assistance)			9,656.34
<b>3300 City of Dover Master Plan</b>			
09/30/2019	3300 City of Do...	Progress Billing Dover Master Plan Recreation Chapter - September 2019	3,972.58
Total 3300 City of Dover Master Plan			3,972.58
<b>3400 Town of Durham</b>			
<b>3402 Wagon Hill Living Shoreline</b>			
09/30/2019	3400 Town of D...	Progress Billing Durham Living Shoreline - September 2019	2,184.62
Total 3402 Wagon Hill Living Shoreline			2,184.62
Total 3400 Town of Durham			2,184.62
<b>3500 Town of Farmington</b>			
<b>3501 FAR Circuit Rider</b>			
09/30/2019	3500 Town of F...	September 2019 Progress Billing - Farmington Circuit Rider	3,266.00
Total 3501 FAR Circuit Rider			3,266.00
Total 3500 Town of Farmington			3,266.00
<b>4200 Town of Northwood</b>			
<b>4201 NOR Circuit Rider</b>			
09/30/2019	4200 Town of N...	Progress Billing Northwood Circuit Rider - September 2019	1,564.44
Total 4201 NOR Circuit Rider			1,564.44
Total 4200 Town of Northwood			1,564.44
<b>4300 Town of Nottingham</b>			
<b>4301 NOT Circuit Rider</b>			
09/30/2019	4300 Town of N...	Progress Billing - Nottingham Circuit Rider - September 2019	2,348.50
Total 4301 NOT Circuit Rider			2,348.50
Total 4300 Town of Nottingham			2,348.50
<b>5050 Rockingham Planning Commission</b>			
<b>5051 RPC Communication Services</b>			
09/30/2019	5050 Rockingha...	HHW Updated Event Materials - Shayna Sylvia	30.21
Total 5051 RPC Communication Services			30.21
Total 5050 Rockingham Planning Commission			30.21
<b>5100 NHCHF</b>			
<b>5100.000 Pathways to Play</b>			



**Strafford Regional Planning Commission**  
**Income by Customer**  
**September 2019**

Date	Name	Memo	Amount
09/30/2019	5100 NHCHF:5...	Progress Billing Pathways to Play - September 2019	3,098.28
	Total 5100.000 Pathways to Play		3,098.28
	Total 5100 NHCHF		3,098.28
<b>5200 UNH Climate in the Classroom</b>			
09/30/2019	5200 UNH Clim...	Climate in the Classroom Progress Billing - May through September 2019	459.09
	Total 5200 UNH Climate in the Classroom		459.09
<b>6100 NH DES</b>			
<b>6100.000 Coastal 2020</b>			
09/30/2019	6100 NH DES:6...	Coastal 2020 Progress Billing - September 2019	2,303.89
	Total 6100.000 Coastal 2020		2,303.89
	Total 6100 NH DES		2,303.89
<b>7000 ECONOMIC DEVELOPMENT ADMINISTRATION</b>			
09/30/2019	7000 ECONOMI...	EDA Progress Billing - September 2019	8,560.39
09/30/2019	7000 ECONOMI...	Dues Match at 17.65% SRPC Cost	-1,088.17
09/30/2019	7000 ECONOMI...	In Kind Match - various sources see listing	-2,395.11
	Total 7000 ECONOMIC DEVELOPMENT ADMINISTRATION		5,077.11
<b>7100 EPA</b>			
<b>7100.000 Brownfields 2015-2018</b>			
09/30/2019	7100 EPA:7100....	Hazardous	238.55
09/30/2019	7100 EPA:7100....	To record when contracts go over budget in QuickBooks-Hazardous	-10.90
09/30/2019	7100 EPA:7100....	Petroleum	1,130.35
09/30/2019	7100 EPA:7100....	To record when contracts go over budget in QuickBooks - Petro	-13.76
	Total 7100.000 Brownfields 2015-2018		1,344.24
	Total 7100 EPA		1,344.24
<b>8000 DOT UPWP 20_21</b>			
09/30/2019	8000 DOT UPW...	UPWP Progress Billing - September 2019	31,789.73
09/30/2019	8000 DOT UPW...	ROC Cash Match	-381.34
09/30/2019	8000 DOT UPW...	Matching Funds	-2,797.63
	Total 8000 DOT UPWP 20_21		28,610.76
<b>8100 RPC LTS - Traffic Stress Pilot</b>			
09/30/2019	8100 RPC LTS -...	LTS Pilot Progress Billing - September 2019	1,023.37
09/30/2019	8100 RPC LTS -...	Cash match FHWA Pilot Grant	-204.67
	Total 8100 RPC LTS - Traffic Stress Pilot		818.70
<b>TOTAL</b>			<b>64,734.76</b>

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**Strafford Regional Planning Commission**  
**Profit & Loss Budget vs. Actual**  
 July through September 2019

	Jul - Sep 19	Budget	\$ Over Budget
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
SRPC Membership Dues	28,969.00	28,969.03	-0.03
SRPC Revenue			
Municipal and NonProfit Revenue			
Barrington Master Plan	547.94	0.00	547.94
DOV Recreation MP Chapter	3,972.58	1.00	3,971.58
DUR Wagon Hill Living Shoreline	3,752.91	5,000.00	-1,247.09
FAR Circuit Rider	11,079.30	6,000.00	5,079.30
FAR Master Plan Support	2,456.42	1.00	2,455.42
FAR Tax Map Updates	3,034.95	0.00	3,034.95
GIS Projects	0.00	1,000.03	-1,000.03
NHCHF Pathways to Play	12,616.17	7,500.00	5,116.17
NKT Tax Maps	605.00	0.00	605.00
Northwood Planning Services	7,457.38	7,000.03	457.35
NOT Circuit Rider	7,349.90	1.00	7,348.90
UNH Lamprey River	459.09	0.00	459.09
Municipal and NonProfit Revenue - Other	30.21	0.00	30.21
<b>Total Municipal and NonProfit Revenue</b>	<b>53,361.85</b>	<b>26,503.06</b>	<b>26,858.79</b>
<b>Total SRPC Revenue</b>	<b>53,361.85</b>	<b>26,503.06</b>	<b>26,858.79</b>
<b>Economic Development Revenue</b>			
EDD Partnership Planning	11,632.95	34,999.97	-23,367.02
EPA Brownfields	11,163.91	10,400.00	763.91
EPA Environmental Justice	0.00	1.00	-1.00
<b>Total Economic Development Revenue</b>	<b>22,796.86</b>	<b>45,400.97</b>	<b>-22,604.11</b>
<b>State Award Revenue</b>			
NHDES			
Coastal 2019	1,363.90	0.00	1,363.90
Coastal 2020	2,303.89	6,250.03	-3,946.14
DOV Coastal Resilience	0.00	1.00	-1.00
Durham Groundwater Modeling	0.00	13,928.25	-13,928.25
Local Source Water 2020	0.00	5,727.28	-5,727.28
PSM18	0.00	499.98	-499.98
UNH Climate in the Class	0.00	111.12	-111.12
Watershed PRB	0.00	3,742.50	-3,742.50
<b>Total NHDES</b>	<b>3,667.79</b>	<b>30,260.16</b>	<b>-26,592.37</b>
OEM Haz Mit			
PDM 2017	1,500.00	1,000.00	500.00
<b>Total OEM Haz Mit</b>	<b>1,500.00</b>	<b>1,000.00</b>	<b>500.00</b>
OEP Targeted Block	848.82	2,020.19	-1,171.37
<b>Total State Award Revenue</b>	<b>6,016.61</b>	<b>33,280.35</b>	<b>-27,263.74</b>
<b>MPO Revenue</b>			
FHWA MultiModal Pilot (Bike LTS)	9,436.31	4,020.49	5,415.82
NH DOT			
ROC Sidewalk Assessment	0.00	5,000.00	-5,000.00
UPWP	112,587.53	138,304.50	-25,716.97

**Strafford Regional Planning Commission**  
**Profit & Loss Budget vs. Actual**  
 July through September 2019

	Jul - Sep 19	Budget	\$ Over Budget
Total NH DOT	112,587.53	143,304.50	-30,716.97
Total MPO Revenue	122,023.84	147,324.99	-25,301.15
Contra Income Cash Match			
DOT Cash Match			
402.1 ROC Match	-1,882.73	-5,000.00	3,117.27
DOT Cash Match - Other	-9,376.02	-12,705.47	3,329.45
Total DOT Cash Match	-11,258.75	-17,705.47	6,446.72
EDD Cash Match	-1,518.20	-3,750.00	2,231.80
RPC LTS Cash Match	-1,887.26	-850.01	-1,037.25
Total Contra Income Cash Match	-14,664.21	-22,305.48	7,641.27
Contra Income InKind/Soft Match			
DUR Wagon Hill Soft Match	0.00	-1,000.00	1,000.00
In-Kind Coastal Match	0.00	-3,124.97	3,124.97
In-Kind EDD Match	-3,031.22	-13,750.03	10,718.81
In-Kind HazMit Match	0.00	-250.00	250.00
PRB IK Match	0.00	-1,497.47	1,497.47
Total Contra Income InKind/Soft Match	-3,031.22	-19,622.47	16,591.25
Contract Overage	-472.11	0.00	-472.11
Total Income	215,000.62	239,550.45	-24,549.83
Gross Profit	215,000.62	239,550.45	-24,549.83
Expense			
Personnel Expenses			
Salary and Wages	143,590.93	139,012.57	4,578.36
Payroll Expenses			
Dental insurance expense	854.28	876.75	-22.47
Health incentive	5,433.70	5,097.00	336.70
Health Insurance expense	12,769.80	12,781.97	-12.17
Life Insurance expense	264.60	249.00	15.60
LTD Insurance expense	138.58	142.97	-4.39
STD insurance expense	398.13	482.25	-84.12
Payroll Processing Fees	589.75	649.97	-60.22
Pension expense	3,959.68	4,170.45	-210.77
Unemployment expense	828.27	828.28	-0.01
Workers Compensation	172.02	346.97	-174.95
Payroll Taxes			
Medicare Expense	2,137.39	2,015.68	121.71
Social Security expense	9,139.20	8,618.40	520.80
Payroll Taxes - Other	-0.01	0.00	-0.01
Total Payroll Taxes	11,276.58	10,634.08	642.50
Total Payroll Expenses	36,685.39	36,259.69	425.70
Dues and Subscriptions	1,167.36	1,105.22	62.14
Staff Training and Seminars	1,055.00	1,249.97	-194.97

**Strafford Regional Planning Commission**  
**Profit & Loss Budget vs. Actual**  
 July through September 2019

	Jul - Sep 19	Budget	\$ Over Budget
<b>Total Personnel Expenses</b>	182,498.68	177,627.45	4,871.23
<b>Equipment expense</b>			
Copier Maintenance Contract	959.55	959.53	0.02
Office furniture			
Computer equipment	2,370.00	3,000.00	-630.00
<b>Total Office furniture</b>	2,370.00	3,000.00	-630.00
Other Equipment Repair and Cost			
Equipment Rental & Repair	0.00	500.00	-500.00
<b>Total Other Equipment Repair and Cost</b>	0.00	500.00	-500.00
<b>Software expense</b>			
ArcInfo/View software	1,275.00	1,275.00	0.00
Office Software			
Adobe In Design	280.87	209.86	71.01
Anti-virus software	68.76	80.58	-11.82
Constant Contact	121.50	121.50	0.00
DropBox	119.88	99.00	20.88
Microsoft Office 365	435.00	375.00	60.00
<b>Total Office Software</b>	1,026.01	885.94	140.07
Prezi	26.50	0.00	26.50
Transcad software/maintenance	0.00	300.00	-300.00
<b>Total Software expense</b>	2,327.51	2,460.94	-133.43
<b>Traffic Count Expenses</b>			
Traffic counting supplies	266.72	2,250.00	-1,983.28
<b>Total Traffic Count Expenses</b>	266.72	2,250.00	-1,983.28
<b>Total Equipment expense</b>	5,923.78	9,170.47	-3,246.69
<b>Fixed Expenses</b>			
Insurance			
Liability Insurance	1,169.50	1,264.03	-94.53
<b>Total Insurance</b>	1,169.50	1,264.03	-94.53
Office Vehicle Lease & Maint	0.00	5,025.00	-5,025.00
Rent	7,500.00	7,500.00	0.00
<b>Total Fixed Expenses</b>	8,669.50	13,789.03	-5,119.53
<b>Communications</b>			
Office Telephone System	0.00	9,190.00	-9,190.00
Postage and Delivery	53.97	100.03	-46.06
Telephone and Internet	933.31	832.50	100.81
<b>Total Communications</b>	987.28	10,122.53	-9,135.25
<b>Administrative</b>			
Meetings Expense			
Meetings Advertising Expense	131.76	0.00	131.76

## Strafford Regional Planning Commission Profit & Loss Budget vs. Actual July through September 2019

	Jul - Sep 19	Budget	\$ Over Budget
Meetings Expense - Other	-382.08	340.88	-722.96
<b>Total Meetings Expense</b>	-250.32	340.88	-591.20
Office Expense	196.53	325.03	-128.50
Office Supplies			
Plotter Ink and Supplies	588.03	0.00	588.03
Office Supplies - Other	537.11	900.00	-362.89
<b>Total Office Supplies</b>	1,125.14	900.00	225.14
Printing and Reproduction	944.06	40.80	903.26 <sup>10</sup>
Professional Fees			
Accounting, Audit	2,872.50	2,666.25	206.25
Legal Fees	0.00	250.03	-250.03
<b>Total Professional Fees</b>	2,872.50	2,916.28	-43.78
Travel & Ent			
Tolls & Parking	9.25	0.00	9.25
Travel	4,087.10	2,500.03	1,587.07 <sup>11</sup>
<b>Total Travel &amp; Ent</b>	4,096.35	2,500.03	1,596.32
<b>Total Administrative</b>	8,984.26	7,023.02	1,961.24
Contract Labor			
Financial Services	11,825.00	15,000.00	-3,175.00
IT and Network support	810.00	1,060.03	-250.03
Pass Through Expense			
DUR Groundwater Consultant	0.00	11,130.28	-11,130.28
EPA Brownfields Consultants	9,250.32	10,000.00	-749.68
PRB Consultants	0.00	2,145.00	-2,145.00
<b>Total Pass Through Expense</b>	9,250.32	23,275.28	-14,024.96 <sup>12</sup>
Website maintenance and updates	51.69	0.00	51.69
<b>Total Contract Labor</b>	21,937.01	39,335.31	-17,398.30
<b>Total Expense</b>	229,000.51	257,067.81	-28,067.30
<b>Net Ordinary Income</b>	-13,999.89	-17,517.36	3,517.47
Other Income/Expense			
Other Income			
Interest Income	83.21	25.03	58.18
<b>Total Other Income</b>	83.21	25.03	58.18
<b>Net Other Income</b>	83.21	25.03	58.18
<b>Net Income</b>	-13,916.68	-17,492.33	3,575.65

*Jan C*  
*10/15/19*

**Strafford Regional Planning Commission**  
**Profit & Loss Budget vs. Actual**  
July through September 2019

1. Municipal Revenue: Barrington Master Plan was extended to 12/31/19; SRPC has received the signed Dover Rec MP Chapter contract \$24,900; Farmington Master Plan was doubtful when the budget was prepared and SRPC did receive the signed contract \$7,500 and an additional contract for Tax Map Updates \$2,587; Newmarket Tax Map update was an unanticipated contract that has been acquired \$1,800; Nottingham circuit rider was doubtful when the budget was prepared but SRPC has received the signed contract \$28,000.
2. EDA: Grant was received late and did not start until August.
3. State Awards-DES: DOV Resilience and Durham Groundwater Modeling contracts have not been received yet. Local Source Water- Kyle is in the process of getting a Newmarket project approved by DES. Watershed PRB has a request for additional funds in process and needs that funding to determine new suitable sites to move the project forward.
4. LTS: Contract end date is December. Staff were working towards a September end date until recently clarified.
5. ROC Sidewalk Assessment: This will be billed once the total \$5,000 is reached in UPWP line item costs.
6. Contract Overages: Contract Overages: Farmington Tax Map Update \$450, EPA \$25
7. Personnel: Salary increases to better align with industry standards by position/title, two interns this fiscal year only one intern previous year.
8. Vehicle Lease not done yet
9. Office telephone system not done yet, but Rachel has collected three quotes and it is likely that a new phone system will be installed in the near future
10. Printing and Reproduction: Annual report printing paid in September. I budgeted the cost in October, per the previous fiscal year.
11. Travel: Two interns during traffic count season in current fiscal year, only one intern in previous year. In addition, sidewalk assessment work has resulted in increased travel requirements. SRPC also has several circuit rider contracts and other local contracts requiring increased trips to municipalities.
12. Pass Through Expenses: DUR Groundwater contract has not been obtained yet, Brownfields contract concluded 9/30/19, PRB project is on hold until new sites and additional funding are verified.

BARRINGTON  
BROOKFIELD  
DOVER  
DURHAM  
FARMINGTON  
LEE  
MADBURY  
MIDDLETON  
MILTON



NEW DURHAM  
NEWMARKET  
NORTHWOOD  
NOTTINGHAM  
ROCHESTER  
ROLLINSFORD  
SOMERSWORTH  
STRAFFORD  
WAKEFIELD

October 18, 2019

William Watson, Administrator  
NH Department of Transportation  
Bureau of Planning and Community Assistance  
7 Hazen Drive  
Concord, NH 03302

RE: October 2019 Minor Revisions to the 2019-2022 TIP

Dear Mr. Watson:

The Strafford Metropolitan Planning Organization (SMPO) staff has received a request to approve the October 2019 Minor Revisions to the approved Strafford Metropolitan Planning Organization's 2019-2022 Transportation Improvement Program (TIP).

**The following information is in the Strafford MPO Prospectus that was revised and adopted on January 19, 2018 at the Strafford MPO Policy Committee Meeting:**

*In the Strafford MPO the Executive Director has the authority to review Administrative Modification and/or Informational Revisions. The Executive Director may request the advice of members of the MPO Technical Advisory Committee to complete this review. The Executive Director may make recommendations to the Executive Committee for their concurrence or non-concurrence with Administrative Modifications and/or Informational revisions and for a procedural change from Administrative Modification and/or Informational Revisions to Amendment. The Executive Director will issue a letter to the NHDOT indicating their decision. Copies of these letters will be provided to members of the TAC and MPO.*

Based on these procedures, the Executive Director recommends the approval of the following Administrative Modifications to the 2019-2022 TIP as proposed.

Sincerely,

Jennifer Czysz  
Executive Director  
Strafford Regional Planning Commission

## October 2019 TIP Minors

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# 2019-2022 SRPC Transportation Improvement Program Minor Revision

9/19/2019

Please refer to the 2019-2022 TIP document and project listing for detailed COAST transit funding information. NHDOT groups federal funding for statewide public transit in large programs (e.g. FTA 5307); MPOs and RPCs track funding for individual transit providers and projects. Strafford MPO is currently updating its project database and will be incorporating individual project funding for final publication of the 2019-2022 TIP.

## DOVER 41746

Towns: DOVER  
 Road: RTE 108  
 Scope: Traffic signal improvements and installation of a camera system to monitor traffic flow.  
 Acronyms:

### Approved Funding

Phase	Fiscal Year	Federal	State	Other	Total	
PE	2019	\$16,000		\$0	\$4,000	<b>\$20,000</b>
CON	2021	\$106,912		\$0	\$26,728	<b>\$133,640</b>

### Proposed Funding

Phase	Fiscal Year	Federal	State	Other	Total	
PE	2019	\$12,000		\$0	\$3,000	<b>\$15,000</b>
PE	2020	\$4,000		\$0	\$1,000	<b>\$5,000</b>
CON	2021	\$106,912		\$0	\$26,728	<b>\$133,640</b>

### Change Notes

NHDOT Description of Changes

### SRPC Notes

Decreased 2019 PE funds by \$4,000 and shifted funds to 2020. PE final design needed to be moved to FY2020. No net change in project funding

### Funding Sources

#### FHWA

Congestion Mitigation and Air Quality Program

#### OTHER

Towns

# DURHAM 16236

Towns: DURHAM

Road: US 4

Scope: Bridge Replacement, for Bridge carrying US 4 over Bunker Creek (Br No 145/116)

Acronyms:

## Approved Funding

Phase	Fiscal Year	Federal	State	Other	Total	
CON	2019	\$4,400,000		\$0	\$0	<b>\$4,400,000</b>

## Proposed Funding

Phase	Fiscal Year	Federal	State	Other	Total	
CON	2019	\$4,706,749		\$0	\$0	<b>\$4,706,749</b>
CON	2020	\$4,125,000		\$0	\$0	<b>\$4,125,000</b>

## Change Notes

NHDOT Description of Changes

### SRPC Notes

This is technically an "information only" project. Construction funds were changed after the project was in construction. \$306,749 was added to CON in 2019; and CON phase was added in 2020 with \$4,125,000

## Funding Sources

### FHWA

National Highway System

STP-State Flexible

### NHDOT

Toll Credit

# PROGRAM FTA5310

Towns: Statewide  
Road: Various  
Scope: Capital, Mobility Mgmt, and Operating for Seniors & Individuals w/ Disabilities - FTA 5310 Program

Acronyms:

## Approved Funding

Phase	Fiscal Year	Federal	State	Other	Total	
OTHER	2019	\$1,174,826		\$0	\$293,706	<b>\$1,468,532</b>
OTHER	2020	\$1,082,039		\$0	\$270,510	<b>\$1,352,549</b>
OTHER	2021	\$1,119,680		\$0	\$279,920	<b>\$1,399,600</b>
OTHER	2022	\$1,158,073		\$0	\$289,518	<b>\$1,447,591</b>

## Proposed Funding

Phase	Fiscal Year	Federal	State	Other	Total	
OTHER	2019	\$1,974,826		\$0	\$493,706	<b>\$2,468,532</b>
OTHER	2020	\$1,082,039		\$0	\$270,510	<b>\$1,352,549</b>
OTHER	2021	\$1,119,680		\$0	\$279,920	<b>\$1,399,600</b>
OTHER	2022	\$1,158,073		\$0	\$289,518	<b>\$1,447,591</b>

## Change Notes

NHDOT Description of Changes

### SRPC Notes

transferred \$800,000 from STP-state flexible (federal Surface Transportation Program) funds to FTA5310 program in 2019. This is an annual transfer to Regional Coordinating Councils.

## Funding Sources

### FHWA

STP-State Flexible

### FTA

FTA 5310 Capital Program

### OTHER

Other

# SOMERSWORTH 40646

Towns: SOMERSWORTH

Road: NH 9 (High Street), Blackwater Rd, Indigo Hill Rd

Scope: Intersection safety improvements; NH Route 9, Blackwater Road, Indigo Hill Road

Acronyms:

## Approved Funding

Phase	Fiscal Year	Federal	State	Other	Total	
PE	2019	\$165,000		\$0	\$0	<b>\$165,000</b>
PE	2020	\$165,000		\$0	\$0	<b>\$165,000</b>
PE	2022	\$116,246		\$0	\$0	<b>\$116,246</b>

## Proposed Funding

Phase	Fiscal Year	Federal	State	Other	Total	
PE	2020	\$330,000		\$0	\$0	<b>\$330,000</b>
PE	2022	\$116,246		\$0	\$0	<b>\$116,246</b>

## Change Notes

NHDOT Description of Changes

### SRPC Notes

Shifted 2019 PE funds (\$165,000) to 2020. NHDOT and Somersworth need to execute an agreement to continue the project. This project is being coordinated with a CMAQ project on the NH9 corridor and may be delayed in the future.

## Funding Sources

### FHWA

STP-5 to 200K

STP-State Flexible

### NHDOT

Toll Credit

### OTHER

Towns

# STATEWIDE-RWIS 25198

Towns: Statewide

Road: Various

Scope: To install Road and Weather systems around the State. Ad date set for April 23, 2019

Acronyms:

## Approved Funding

Phase	Fiscal Year	Federal	State	Other	Total
CON	2019	\$431,200	\$392,000	\$0	<b>\$823,200</b>

## Proposed Funding

Phase	Fiscal Year	Federal	State	Other	Total
CON	2020	\$431,200	\$392,000	\$0	<b>\$823,200</b>

## Change Notes

NHDOT Description of Changes

### SRPC Notes

Moved all funds from 2019 to 2020 to allow time for AG's office to review RFP

## Funding Sources

### FHWA

STP-State Flexible

### NHDOT

Toll Credit

Turnpike Capital



**Savings Incentive Match Plan  
for Employees of Small Employers (SIMPLE)—Not  
for Use With a Designated Financial Institution**

STRAFFORD REGIONAL PLANNING COMMISSION

establishes the following SIMPLE

Name of Employer

IRA plan under section 408(p) of the Internal Revenue Code and pursuant to the instructions contained in this form.

**Article I—Employee Eligibility Requirements** (complete applicable box(es) and blanks—see instructions)

- 1 General Eligibility Requirements.** The Employer agrees to permit salary reduction contributions to be made in each calendar year to the SIMPLE IRA established by each employee who meets the following requirements (select either 1a or 1b):
- a**  **Full Eligibility.** All employees are eligible.
- b**  **Limited Eligibility.** Eligibility is limited to employees who are described in both (i) and (ii) below:
- (i) Current compensation.** Employees who are reasonably expected to receive at least \$ 5000.00 in compensation (not to exceed \$5,000) for the calendar year.
- (ii) Prior compensation.** Employees who have received at least \$ \_\_\_\_\_ in compensation (not to exceed \$5,000) during any \_\_\_\_\_ calendar year(s) (insert 0, 1, or 2) preceding the calendar year.
- 2 Excludable Employees.**
- The Employer elects to exclude employees covered under a collective bargaining agreement for which retirement benefits were the subject of good faith bargaining. **Note:** This box is deemed checked if the Employer maintains a qualified plan covering only such employees.

**Article II—Salary Reduction Agreements** (complete the box and blank, if applicable—see instructions)

- 1 Salary Reduction Election.** An eligible employee may make an election to have his or her compensation for each pay period reduced. The total amount of the reduction in the employee's compensation for a calendar year cannot exceed the applicable amount for that year.
- 2 Timing of Salary Reduction Elections**
- a** For a calendar year, an eligible employee may make or modify a salary reduction election during the 60-day period immediately preceding January 1 of that year. However, for the year in which the employee becomes eligible to make salary reduction contributions, the period during which the employee may make or modify the election is a 60-day period that includes either the date the employee becomes eligible or the day before.
- b** In addition to the election periods in 2a, eligible employees may make salary reduction elections or modify prior elections \_\_\_\_\_, N/A. If the Employer chooses this option, insert a period or periods (for example, semi-annually, quarterly, monthly, or daily) that will apply uniformly to all eligible employees.
- c** No salary reduction election may apply to compensation that an employee received, or had a right to immediately receive, before execution of the salary reduction election.
- d** An employee may terminate a salary reduction election at any time during the calendar year.  If this box is checked, an employee who terminates a salary reduction election not in accordance with 2b may not resume salary reduction contributions during the calendar year.

**Article III—Contributions** (complete the blank, if applicable—see instructions)

- 1 Salary Reduction Contributions.** The amount by which the employee agrees to reduce his or her compensation will be contributed by the Employer to the employee's SIMPLE IRA.
- 2a Matching Contributions**
- (i)** For each calendar year, the Employer will contribute a matching contribution to each eligible employee's SIMPLE IRA equal to the employee's salary reduction contributions up to a limit of 3% of the employee's compensation for the calendar year.
- (ii)** The Employer may reduce the 3% limit for the calendar year in (i) only if:
- (1)** The limit is not reduced below 1%; **(2)** The limit is not reduced for more than 2 calendar years during the 5-year period ending with the calendar year the reduction is effective; and **(3)** Each employee is notified of the reduced limit within a reasonable period of time before the employees' 60-day election period for the calendar year (described in Article II, item 2a).
- b Nonelective Contributions**
- (i)** For any calendar year, instead of making matching contributions, the Employer may make nonelective contributions equal to 2% of compensation for the calendar year to the SIMPLE IRA of each eligible employee who has at least \$ \_\_\_\_\_ N/A, (not more than \$5,000) in compensation for the calendar year. No more than \$250,000\* in compensation can be taken into account in determining the nonelective contribution for each eligible employee.
- (ii)** For any calendar year, the Employer may make 2% nonelective contributions instead of matching contributions only if:
- (1)** Each eligible employee is notified that a 2% nonelective contribution will be made instead of a matching contribution; and
- (2)** This notification is provided within a reasonable period of time before the employees' 60-day election period for the calendar year (described in Article II, item 2a).
- 3 Time and Manner of Contributions**
- a** The Employer will make the salary reduction contributions (described in 1 above) for each eligible employee to the SIMPLE IRA established at the financial institution selected by that employee no later than 30 days after the end of the month in which the money is withheld from the employee's pay. See instructions.
- b** The Employer will make the matching or nonelective contributions (described in 2a and 2b above) for each eligible employee to the SIMPLE IRA established at the financial institution selected by that employee no later than the due date for filing the Employer's tax return, including extensions, for the taxable year that includes the last day of the calendar year for which the contributions are made.

\* This is the amount for 2012. For later years, the limit may be increased for cost-of-living adjustments. The IRS announces the increase, if any, in a news release, in the Internal Revenue Bulletin, and on the IRS's internet website at [IRS.gov](http://IRS.gov).

**Article IV – Other Requirements and Provisions**

- 1 Contributions in General.** The Employer will make no contributions to the SIMPLE IRAs other than salary reduction contributions (described in Article III, item 1) and matching or nonelective contributions (described in Article III, items 2a and 2b).
- 2 Vesting Requirements.** All contributions made under this SIMPLE IRA plan are fully vested and nonforfeitable.
- 3 No Withdrawal Restrictions.** The Employer may not require the employee to retain any portion of the contributions in his or her SIMPLE IRA or otherwise impose any withdrawal restrictions.
- 4 Selection of IRA Trustee.** The Employer must permit each eligible employee to select the financial institution that will serve as the trustee, custodian, or issuer of the SIMPLE IRA to which the Employer will make all contributions on behalf of that employee.
- 5 Amendments To This SIMPLE IRA Plan.** This SIMPLE IRA plan may not be amended except to modify the entries inserted in the blanks or boxes provided in Articles I, II, III, VI, and VII.
- 6 Effects Of Withdrawals and Rollovers**
  - a An amount withdrawn from the SIMPLE IRA is generally includible in gross income. However, a SIMPLE IRA balance may be rolled over or transferred on a tax-free basis to another IRA designed solely to hold funds under a SIMPLE IRA plan. In addition, an individual may roll over or transfer his or her SIMPLE IRA balance to any IRA or eligible retirement plan after a 2-year period has expired since the individual first participated in any SIMPLE IRA plan of the Employer. Any rollover or transfer must comply with the requirements under section 408.
  - b If an individual withdraws an amount from a SIMPLE IRA during the 2-year period beginning when the individual first participated in any SIMPLE IRA plan of the Employer and the amount is subject to the additional tax on early distributions under section 72(t), this additional tax is increased from 10% to 25%.

**Article V – Definitions**

- 1 Compensation**
  - a **General Definition of Compensation.** Compensation means the sum of the wages, tips, and other compensation from the Employer subject to federal income tax withholding (as described in section 6051(a)(3)), the amounts paid for domestic service in a private home, local college club, or local chapter of a college fraternity or sorority, and the employee’s salary reduction contributions made under this plan, and, if applicable, elective deferrals under a section 401(k) plan, a SARSEP, or a section 403(b) annuity contract and compensation deferred under a section 457 plan required to be reported by the Employer on Form W-2 (as described in section 6051(a)(8)).
  - b **Compensation for Self-Employed Individuals.** For self-employed individuals, compensation means the net earnings from self-employment determined under section 1402(a), without regard to section 1402(c)(6), prior to subtracting any contributions made pursuant to this plan on behalf of the individual.
- 2 Employee.** Employee means a common-law employee of the Employer. The term employee also includes a self-employed individual and a leased employee described in section 414(n) but does not include a nonresident alien who received no earned income from the Employer that constitutes income from sources within the United States.
- 3 Eligible Employee.** An eligible employee means an employee who satisfies the conditions in Article I, item 1 and is not excluded under Article I, item 2.
- 4 SIMPLE IRA.** A SIMPLE IRA is an individual retirement account described in section 408(a), or an individual retirement annuity described in section 408(b), to which the only contributions that can be made are contributions under a SIMPLE IRA plan and rollovers or transfers from another SIMPLE IRA.

**Article VI – Procedures for Withdrawals** *(The Employer will provide each employee with the procedures for withdrawals of contributions received by the financial institution selected by that employee, and that financial institution’s name and address (by attaching that information or inserting it in the space below) unless: (1) that financial institution’s procedures are unavailable, or (2) that financial institution provides the procedures directly to the employee. See **Employee Notification** in the instructions.)*

**Article VII – Effective Date**

This SIMPLE IRA plan is effective APRIL 1, 2000 AND AMENDED AND RESTATED JANUARY 1, 2004 . See instructions.

\* \* \* \* \*

STRAFFORD REGIONAL PLANNING COMMISSION  
 Name of Employer  
150 WAKEFIELD ST, SUITE 12, ROCHESTER, NH 03867  
 Address of Employer

By: JENNIFER CZYSZ, EXECUTIVE DIRECTOR Date \_\_\_\_\_  
 Name and title



## Model Notification to Eligible Employees

### I. Opportunity to Participate in the SIMPLE IRA Plan

You are eligible to make salary reduction contributions to the STRAFFORD REGIONAL PLANNING COMMISSION SIMPLE IRA plan. This notice and the attached summary description provide you with information that you should consider before you decide whether to start, continue, or change your salary reduction agreement.

### II. Employer Contribution Election

For the 2019 calendar year, the Employer elects to contribute to your SIMPLE IRA (*employer must select either (1), (2), or (3)*):

- (1) A matching contribution equal to your salary reduction contributions up to a limit of 3% of your compensation for the year;
- (2) A matching contribution equal to your salary reduction contributions up to a limit of \_\_\_\_\_% (*employer must insert a number from 1 to 3 and is subject to certain restrictions*) of your compensation for the year; or
- (3) A nonelective contribution equal to 2% of your compensation for the year (limited to compensation of \$250,000\*) if you are an employee who makes at least \$ \_\_\_\_\_ (*employer must insert an amount that is \$5,000 or less*) in compensation for the year.

### III. Administrative Procedures

To start or change your salary reduction contributions, you must complete the salary reduction agreement and return it to KATHY FOSTER (employer should designate a place or individual by 12/19/2018 (*employer should insert a date that is not less than 60 days after notice is given*)).

### IV. Employee Selection of Financial Institution

You must select the financial institution that will serve as the trustee, custodian, or issuer of your SIMPLE IRA and notify your Employer of your selection.

## Model Salary Reduction Agreement

### I. Salary Reduction Election

Subject to the requirements of the SIMPLE IRA plan of STRAFFORD REGIONAL PLANNING COMMISSION (*name of employer*) I authorize \_\_\_\_\_% or \$ \_\_\_\_\_ (which equals \_\_\_\_\_% of my current rate of pay) to be withheld from my pay for each pay period and contributed to my SIMPLE IRA as a salary reduction contribution.

### II. Maximum Salary Reduction

I understand that the total amount of my salary reduction contributions in any calendar year cannot exceed the applicable amount for that year. See instructions.

### III. Date Salary Reduction Begins

I understand that my salary reduction contributions will start as soon as permitted under the SIMPLE IRA plan and as soon as administratively feasible or, if later, N/A. (*Fill in the date you want the salary reduction contributions to begin. The date must be after you sign this agreement.*)

### IV. Employee Selection of Financial Institution

I select the following financial institution to serve as the trustee, custodian, or issuer of my SIMPLE IRA.

\_\_\_\_\_  
Name of financial institution

\_\_\_\_\_  
Address of financial institution

\_\_\_\_\_  
SIMPLE IRA account name and number

I understand that I must establish a SIMPLE IRA to receive any contributions made on my behalf under this SIMPLE IRA plan. If the information regarding my SIMPLE IRA is incomplete when I first submit my salary reduction agreement, I realize that it must be completed by the date contributions must be made under the SIMPLE IRA plan. If I fail to update my agreement to provide this information by that date, I understand that my Employer may select a financial institution for my SIMPLE IRA.

### V. Duration of Election

This salary reduction agreement replaces any earlier agreement and will remain in effect as long as I remain an eligible employee under the SIMPLE IRA plan or until I provide my Employer with a request to end my salary reduction contributions or provide a new salary reduction agreement as permitted under this SIMPLE IRA plan.

Signature of employee \_\_\_\_\_ Date \_\_\_\_\_

\* This is the amount for 2012. For later years, the limit may be increased for cost-of-living adjustments. The IRS announces the increase, if any, in a news release, in the Internal Revenue Bulletin, and on the IRS website at [IRS.gov](http://IRS.gov).

## General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

### Purpose of Form

Form 5304-SIMPLE is a model Savings Incentive Match Plan for Employees of Small Employers (SIMPLE) plan document that an employer may use to establish a SIMPLE IRA plan described in section 408(p), under which each eligible employee is permitted to select the financial institution for his or her SIMPLE IRA.

These instructions are designed to assist in the establishment and administration of the SIMPLE IRA plan. They are not intended to supersede any provision in the SIMPLE IRA plan.

Do not file Form 5304-SIMPLE with the IRS. Instead, keep it with your records.

For more information, see Pub. 560, Retirement Plans for Small Business (SEP, SIMPLE, and Qualified Plans), and Pub. 590, Individual Retirement Arrangements (IRAs).

**Note.** If you used the March 2002, August 2005, or September 2008 version of Form 5304-SIMPLE to establish a model Savings Incentive Match Plan, you are not required to use this version of the form.

### Which Employers May Establish and Maintain a SIMPLE IRA Plan?

To establish and maintain a SIMPLE IRA plan, you must meet both of the following requirements:

1. Last calendar year, you had no more than 100 employees (including self-employed individuals) who earned \$5,000 or more in compensation from you during the year. If you have a SIMPLE IRA plan but later exceed this 100-employee limit, you will be treated as meeting the limit for the 2 years following the calendar year in which you last satisfied the limit.

2. You do not maintain during any part of the calendar year another qualified plan with respect to which contributions are made, or benefits are accrued, for service in the calendar year. For this purpose, a qualified plan (defined in section 219(g)(5)) includes a qualified pension plan, a profit-sharing plan, a stock bonus plan, a qualified annuity plan, a tax-sheltered annuity plan, and a simplified employee pension (SEP) plan. A qualified plan that only covers employees covered under a collective bargaining agreement for which retirement benefits were the subject of good faith bargaining is disregarded if these employees are excluded from

participating in the SIMPLE IRA plan. If the failure to continue to satisfy the 100-employee limit or the one-plan rule described in 1 and 2 above is due to an acquisition or similar transaction involving your business, special rules apply. Consult your tax advisor to find out if you can still maintain the plan after the transaction.

Certain related employers (trades or businesses under common control) must be treated as a single employer for purposes of the SIMPLE IRA requirements. These are: (1) a controlled group of corporations under section 414(b); (2) a partnership or sole proprietorship under common control under section 414(c); or (3) an affiliated service group under section 414(m). In addition, if you have leased employees required to be treated as your own employees under the rules of section 414(n), then you must count all such leased employees for the requirements listed above.

### What Is a SIMPLE IRA Plan?

A SIMPLE IRA plan is a written arrangement that provides you and your employees with an easy way to make contributions to provide retirement income for your employees. Under a SIMPLE IRA plan, employees may choose whether to make salary reduction contributions to the SIMPLE IRA plan rather than receiving these amounts as part of their regular compensation. In addition, you will contribute matching or nonelective contributions on behalf of eligible employees (see *Employee Eligibility Requirements* below and *Contributions* later). All contributions under this plan will be deposited into a SIMPLE individual retirement account or annuity established for each eligible employee with the financial institution selected by him or her.

### When To Use Form 5304-SIMPLE

A SIMPLE IRA plan may be established by using this Model Form or any other document that satisfies the statutory requirements.

Do not use Form 5304-SIMPLE if:

1. You want to require that all SIMPLE IRA plan contributions initially go to a financial institution designated by you. That is, you do not want to permit each of your eligible employees to choose a financial institution that will initially receive contributions. Instead, use Form 5305-SIMPLE, Savings Incentive Match Plan for Employees of Small Employers (SIMPLE)—for Use With a Designated Financial Institution;

2. You want employees who are nonresident aliens receiving no earned income from you that is income from sources within the United States to be eligible under this plan; or

3. You want to establish a SIMPLE 401(k) plan.

### Completing Form 5304-SIMPLE

Pages 1 and 2 of Form 5304-SIMPLE contain the operative provisions of your SIMPLE IRA plan. This SIMPLE IRA plan is considered adopted when you have completed all applicable boxes and blanks and it has been executed by you.

The SIMPLE IRA plan is a legal document with important tax consequences for you and your employees. You may want to consult with your attorney or tax advisor before adopting this plan.

### Employee Eligibility Requirements (Article I)

Each year for which this SIMPLE IRA plan is effective, you must permit salary reduction contributions to be made by all of your employees who are reasonably expected to receive at least \$5,000 in compensation from you during the year, and who received at least \$5,000 in compensation from you in any 2 preceding years. However, you can expand the group of employees who are eligible to participate in the SIMPLE IRA plan by completing the options provided in Article I, items 1a and 1b. To choose full eligibility, check the box in Article I, item 1a. Alternatively, to choose limited eligibility, check the box in Article I, item 1b, and then insert "\$5,000" or a lower compensation amount (including zero) and "2" or a lower number of years of service in the blanks in (i) and (ii) of Article I, item 1b.

In addition, you can exclude from participation those employees covered under a collective bargaining agreement for which retirement benefits were the subject of good faith bargaining. You may do this by checking the box in Article I, item 2. Under certain circumstances, these employees must be excluded. See *Which Employers May Establish and Maintain a SIMPLE IRA Plan?* above.

### Salary Reduction Agreements (Article II)

As indicated in Article II, item 1, a salary reduction agreement permits an eligible employee to make a salary reduction election to have his or her compensation for each pay period reduced by a percentage (expressed as a percentage or dollar amount). The total amount of

the reduction in the employee's compensation cannot exceed the applicable amount for any calendar year. The applicable amount is \$11,500 for 2012. After 2012, the \$11,500 amount may be increased for cost-of-living adjustments. In the case of an eligible employee who is 50 or older by the end of the calendar year, the above limitation is increased by \$2,500 for 2012. After 2012, the \$2,500 amount may be increased for cost-of-living adjustments.

### Timing of Salary Reduction Elections

For any calendar year, an eligible employee may make or modify a salary reduction election during the 60-day period immediately preceding January 1 of that year. However, for the year in which the employee becomes eligible to make salary reduction contributions, the period during which the employee may make or modify the election is a 60-day period that includes either the date the employee becomes eligible or the day before.

You can extend the 60-day election periods to provide additional opportunities for eligible employees to make or modify salary reduction elections using the blank in Article II, item 2b. For example, you can provide that eligible employees may make new salary reduction elections or modify prior elections for any calendar quarter during the 30 days before that quarter.

You may use the *Model Salary Reduction Agreement* on page 3 to enable eligible employees to make or modify salary reduction elections.

Employees must be permitted to terminate their salary reduction elections at any time. They may resume salary reduction contributions for the year if permitted under Article II, item 2b. However, by checking the box in Article II, item 2d, you may prohibit an employee who terminates a salary reduction election outside the normal election cycle from resuming salary reduction contributions during the remainder of the calendar year.

### Contributions (Article III)

Only contributions described below may be made to this SIMPLE IRA plan. No additional contributions may be made.

#### Salary Reduction Contributions

As indicated in Article III, item 1, salary reduction contributions consist of the amount by which the employee agrees to reduce his or her compensation. You must contribute the salary reduction contributions to the financial institution selected by each eligible employee.

### Matching Contributions

In general, you must contribute a matching contribution to each eligible employee's SIMPLE IRA equal to the employee's salary reduction contributions. This matching contribution cannot exceed 3% of the employee's compensation. See *Definition of Compensation*, below.

You may reduce this 3% limit to a lower percentage, but not lower than 1%. You cannot lower the 3% limit for more than 2 calendar years out of the 5-year period ending with the calendar year the reduction is effective.

**Note.** If any year in the 5-year period described above is a year before you first established any SIMPLE IRA plan, you will be treated as making a 3% matching contribution for that year for purposes of determining when you may reduce the employer matching contribution.

To elect this option, you must notify the employees of the reduced limit within a reasonable period of time before the applicable 60-day election periods for the year. See *Timing of Salary Reduction Elections* above.

#### Nonelective Contributions

Instead of making a matching contribution, you may, for any year, make a nonelective contribution equal to 2% of compensation for each eligible employee who has at least \$5,000 in compensation for the year. Nonelective contributions may not be based on more than \$250,000\* of compensation.

To elect to make nonelective contributions, you must notify employees within a reasonable period of time before the applicable 60-day election periods for such year. See *Timing of Salary Reduction Elections* above.

**Note.** Insert "\$5,000" in Article III, item 2b(i) to impose the \$5,000 compensation requirement. You may expand the group of employees who are eligible for nonelective contributions by inserting a compensation amount lower than \$5,000.

### Effective Date (Article VII)

Insert in Article VII the date you want the provisions of the SIMPLE IRA plan to become effective. You must insert January 1 of the applicable year unless this is the first year for which you are adopting any SIMPLE IRA plan. If this is the first year for which you are adopting a SIMPLE IRA plan, you may insert any date between January 1 and October 1, inclusive of the applicable year.

## Additional Information

### Timing of Salary Reduction Contributions

The employer must make the salary reduction contributions to the financial institution selected by each eligible employee for his or her SIMPLE IRA no later than the 30th day of the month following the month in which the amounts would otherwise have been payable to the employee in cash.

The Department of Labor has indicated that most SIMPLE IRA plans are also subject to Title I of the Employee Retirement Income Security Act of 1974 (ERISA). Under Department of Labor regulations at 29 CFR 2510.3-102, salary reduction contributions must be made to each participant's SIMPLE IRA as of the earliest date on which those contributions can reasonably be segregated from the employer's general assets, but in no event later than the 30-day deadline described previously.

### Definition of Compensation

"Compensation" means the amount described in section 6051(a)(3) (wages, tips, and other compensation from the employer subject to federal income tax withholding under section 3401(a)), and amounts paid for domestic service in a private home, local college club, or local chapter of a college fraternity or sorority. Usually, this is the amount shown in box 1 of Form W-2, Wage and Tax Statement. For further information, see Pub. 15, (Circular E), Employer's Tax Guide. Compensation also includes the salary reduction contributions made under this plan, and, if applicable, compensation deferred under a section 457 plan. In determining an employee's compensation for prior years, the employee's elective deferrals under a section 401(k) plan, a SARSEP, or a section 403(b) annuity contract are also included in the employee's compensation.

For self-employed individuals, compensation means the net earnings from self-employment determined under section 1402(a), without regard to section 1402(c)(6), prior to subtracting any contributions made pursuant to this SIMPLE IRA plan on behalf of the individual.

### Employee Notification

You must notify each eligible employee prior to the employee's 60-day election period described above that he or she can make or change salary reduction elections and select the financial institution that will serve as the trustee, custodian, or

\*This is the amount for 2012. For later years, the limit may be increased for cost-of-living adjustments. The IRS announces the increase, if any, in a news release, in the Internal Revenue Bulletin, and on the IRS's website at [IRS.gov](http://IRS.gov).

issuer of the employee's SIMPLE IRA. In this notification, you must indicate whether you will provide:

1. A matching contribution equal to your employees' salary reduction contributions up to a limit of 3% of their compensation;
2. A matching contribution equal to your employees' salary reduction contributions subject to a percentage limit that is between 1 and 3% of their compensation; or
3. A nonelective contribution equal to 2% of your employees' compensation.

You can use the *Model Notification to Eligible Employees* earlier to satisfy these employee notification requirements for this SIMPLE IRA plan. A *Summary Description* must also be provided to eligible employees at this time. This summary description requirement may be satisfied by providing a completed copy of pages 1 and 2 of Form 5304-SIMPLE (including the information described in *Article VI—Procedures for Withdrawals*).

If you fail to provide the employee notification (including the summary description) described above, you will be liable for a penalty of \$50 per day until the notification is provided. If you can show that the failure was due to reasonable cause, the penalty will not be imposed.

If the financial institution's name, address, or withdrawal procedures are not available at the time the employee must be given the summary description, you must provide the summary description without this information. In that case, you will have reasonable cause for not including this information in the summary description, but only if you ensure that it is provided to the employee as soon as administratively feasible.

## Reporting Requirements

You are not required to file any annual information returns for your SIMPLE IRA plan, such as Form 5500, Annual Return/Report of Employee Benefit Plan, or Form 5500-EZ, Annual Return of One-Participant (Owners and Their Spouses) Retirement Plan. However, you must report to the IRS which eligible employees are active participants in the SIMPLE IRA plan and the amount of your employees' salary reduction contributions to the SIMPLE IRA plan on Form W-2. These contributions are subject to social security, Medicare, railroad retirement, and federal unemployment tax.

## Deducting Contributions

Contributions to this SIMPLE IRA plan are deductible in your tax year containing the end of the calendar year for which the contributions are made.

Contributions will be treated as made for a particular tax year if they are made for that year and are made by the due date (including extensions) of your income tax return for that year.

## Summary Description

Each year the SIMPLE IRA plan is in effect, the financial institution for the SIMPLE IRA of each eligible employee must provide the employer the information described in section 408(l)(2)(B). This requirement may be satisfied by providing the employer a current copy of Form 5304-SIMPLE (including instructions) together with the financial institution's procedures for withdrawals from SIMPLE IRAs established at that financial institution, including the financial institution's name and address. The summary description must be received by the employer in sufficient time to comply with the *Employee Notification* requirements earlier.

There is a penalty of \$50 per day imposed on the financial institution for each failure to provide the summary description described above. However, if the failure was due to reasonable cause, the penalty will not be imposed.

**Paperwork Reduction Act Notice.** You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete this form will vary depending on individual circumstances. The estimated average time is:

<b>Recordkeeping</b> . . . . .	3 hr., 38 min.
<b>Learning about the law or the form</b> . . . . .	2 hr., 26 min.
<b>Preparing the form</b> . . . . .	47 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:M:S, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Do not send this form to this address. Instead, keep it with your records.